

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF OREGON
MEDFORD DIVISION

UNITED STATES OF AMERICA,

1:12-cv-00603-CL

Plaintiff,

v.

ORDER

IVAN A. CERMAK; JOAN E. CERMAK;
et al

Defendants.

PANNER, District Judge:

Magistrate Judge Mark D. Clarke filed a Report and Recommendation (#83), and the matter is now before this court. See 28 U.S.C. § 636(b)(1)(B), Fed. R. Civ. P. 72(b). Although no objections have been filed, this court reviews the legal principles *de novo*. See Lorin Corp. v Goto & Co., Ltd., 700 F.2d

1202, 1206 (9th Cir. 1983).

I have given this matter *de novo* review. I find no error. Accordingly, I ADOPT the Report and Recommendation (#83). The Government's Motion for Partial Summary Judgment is GRANTED.

IT IS SO ORDERED.

DATED this 17 day of October, 2013.



OWEN M. PANNER
U.S. DISTRICT JUDGE